

Application for refund.	shall entitle the said dealer to be furnished with blanks by the Commissioner of Revenue in such form as may be prescribed by him, for the use of such non-resident boat owners to file applications for refunds as provided in this Act, and said non-resident boat owners shall not be required to secure permits. Such application for refund shall be filed in the name of the non-resident boat owner on blanks furnished by dealers holding permits. Said applications must be accompanied by an invoice of the dealer holding permit, showing the number of gallons of motor fuel delivered into the tanks of said boats and shall furnish such other information as the Commissioner of Revenue shall require. Applications must be sworn to before a Notary Public of this State and filed with the Commissioner of Revenue. Upon approval of said applications by the Commissioner of Revenue, said applications shall be paid as other applications for refund are paid: <i>Provided, however</i> , that such non-residents must file applications with the Commissioner of Revenue within thirty days from the date of purchase of said gasoline and that said applications may be paid immediately upon approval. The application shall be accompanied by a fee of one dollar, to be returned if the refund permit is not issued. Such fees, if retained, shall be paid by the Commissioner of Revenue to the State Treasurer, to be credited by him to the State Highway Fund.
Verification.	
Time limit for applications.	
Application fee and use of.	
Issuance of refund permit by Commissioner of Revenue.	(b). If, upon the filing of such application, the Commissioner of Revenue shall be satisfied that the same is made in good faith and that the motor fuels upon which the said tax refund is requested are to be used exclusively for one of the purposes set forth above and specified in said application, he shall issue to said applicant a refund permit specifying the terms and conditions under which refunds on such motor fuels will be made, which refund permits will expire with the fiscal year in which it is issued. Refund permits issued under this act shall state the name of the person, association, firm, or corporation to whom and for whose benefit it is issued, the purposes for which the motor fuels upon which tax refunds are to be made under the provisions thereof are to be used and the approximate number of gallons expected to be used per month for such purposes, and the Commissioner of Revenue shall determine such amount. Such refund permits shall bear serial numbers and shall not be transferable, nor shall any right or claim for refund under the same be transferable: <i>Provided, however</i> , that the Commissioner of Revenue shall not be required to issue any refund permit for use of motor fuels unless and until the applicant therefor shall have satisfied the Commissioner of Revenue that provisions have
Contents of permit.	
Non-transferable.	